

2008 Capital Gain or Loss**D (541)****Attach to Form 541 or Form 109.**

Name of estate or trust

FEIN

Part I Capital Gain and Loss

(a) Description of property: Example, 100 shares 7% preferred of "Z" Co.	(b) How was property held, community, separately, jointly?	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)	(e) Gross sales price	(f) Cost or other basis, as adjusted, plus expense of sale	(g) Gain (or loss) column (e) less column (f)
1						

- 2** Capital gain from installment sales from form FTB 3805E, line 26 or line 37 **2**
- 3** Enter your share of net gain or (loss) from partnerships, S corporations, limited liability companies (LLCs), and other fiduciaries . . . **3**
- 4** Capital gain distributions. See instructions **4**
- 5** Net gain or (loss). Combine line 1, column (g), line 2, line 3, and line 4 **5**
- 6** Enter gain, if applicable, from Schedule D-1 **6**
- 7** Capital loss carryover from prior years. There is no capital loss carryover from a decedent to an estate **7**
- 8** Net gain or (loss). Combine line 5, line 6, and line 7 **8**

Part II Summary of Part I

	(a) Beneficiaries	(b) Fiduciary	(c) Total
9 Enter the net gain or (loss) from line 8, above. If line 9, column (c), is a net gain, enter the gain on Form 541, line 4 or Form 109, Side 2, Part I, line 4a. If line 9, column (c), is a net loss, complete Part III. See instructions 9			

Part III Computation of Capital Loss Limitation

- 10** Enter here and enter as a loss on Form 541, line 4 or Form 109, Side 2, Part 1, line 4c the smaller of:
The net loss on line 9, column (c) or \$3000. **10**

Part IV Computation of Capital Loss Carryover from 2008 to 2009

Use the Capital Loss Carryover Worksheet in the instructions for federal Schedule D (Form 1041), Capital Gains and Losses, if the net loss on line 8 is more than \$3000, to determine the capital loss carryover. Attach a copy of Schedule D (Form 1041) to Form 541 or Form 109. See instructions.

2008 Depreciation and Amortization**3885F****Attach to Form 541 or Form 109.**

Name of estate or trust

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Assets placed in service after 12/31/07 (depreciation)			Depreciation			Amortization		
Intangibles placed in service after 12/31/07 (amortization)			(d) Method of figuring depreciation	(e) Life or rate	(f) Depreciation for this year	(g) Code section	(h) Period or percentage	(i) Amortization for this year
(a) Description of property	(b) Date placed in service (mo., day, yr.)	(c) Cost or other basis						
1								

Add line 1 column (f) and column (i) amounts. See instructions

Depreciation

- 2** California depreciation for assets placed in service before January 1, 2008 **2**
Be sure to make adjustments for any basis differences.
- 3** Total California depreciation. Add line 1(f) and line 2 **3**

Amortization

- 4** California amortization for intangibles placed in service before January 1, 2008 **4**
Be sure to make adjustments for any basis differences.
- 5** Total California amortization. Add line 1(i) and line 4 **5**
- 6** Total depreciation and amortization. Add line 3 and line 5. Enter amount on the appropriate line of federal
Schedule(s) C or C-EZ, E (using California amounts), F, Form 541, line 15a or Form 109, Part II, line 21a. **6**